IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA NORTHEASTERN DIVISION

JAMES MICHAEL PRESTON,)
Movant/Defendant,)
v.) 5:10-cv-8014-SLB-PWC
) 5:03-cr-0054-SLB-PWG
ADVITED STATES OF AMERICA)
UNITED STATES OF AMERICA,)
Respondent)

MEMORANDUM OF OPINION

The magistrate judge filed a report and recommendation on May 26, 2010, recommending that the motion to vacate be dismissed. The parties were allowed an opportunity in which to file objections. No objections have been filed.

Having carefully reviewed and considered *de novo* all the materials in the court file, the Court is of the opinion that the magistrate judge's findings are due to be and are hereby **ADOPTED** and his recommendation is **ACCEPTED**. Accordingly, the motion to vacate is due to be **DISMISSED**. A Final Judgment will be entered.

As to the foregoing it is SO ORDERED this the 29th day of June, 2010.

SHARON LOVELACE BLACKBURN CHIEF UNITED STATES DISTRICT JUDGE